

INVESTIGATIVE CERTIFIED PUBLIC ACCOUNTANT

CONTINUOUS OPEN EXAMINATION FOR DEPARTMENT OF CONSUMER AFFAIRS



www.dca.ca.gov

The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right to family care and medical leave, gender, gender expression, gender identity, genetic information, marital status, medical condition, military or veteran status, national origin, political affiliation, race, religious creed, sex (includes pregnancy, childbirth, breastfeeding and related medical conditions), and sexual orientation.

It is the objective of the State of California to achieve a drug-free state workplace. Any applicant for State employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the State, the rules governing civil service, and the special trust placed in public servants.

WHO MAY APPLY	Applicants who meet the minimum qualifications stated in this announcement and who have not taken the examination in the last 12 months may apply for this examination.
HOW TO APPLY	<p>Please submit both, a State Application (STD. 678) and Supplemental Application Questionnaire to the address indicated below. DO NOT SUBMIT APPLICATIONS TO THE CALIFORNIA DEPARTMENT OF HUMAN RESOURCES (CALHR). The State Application and Supplemental Application Questionnaire are available by clicking on the following links:</p> <ul style="list-style-type: none"> • State Application (STD. 678) • Supplemental Application Questionnaire
WHERE TO APPLY	<p>MAIL OR HAND DELIVER TO:</p> <p>Department of Consumer Affairs Office of Human Resources Attn: Selection Services (H. Valencia) 1625 North Market Blvd, Suite N-321 Sacramento, CA 95834</p>
SPECIAL TESTING ARRANGEMENTS	If you have a disability and need special testing arrangements, mark "yes" on Question #2 on the State Application (STD. 678). The Selection Services & Recruitment Unit will contact you to make special testing arrangements.
CONTINUOUS FILING	Applications are accepted on a continuous basis. Examinations are scheduled as needs warrant.
SALARY RANGE	<p>\$5,519.00 - \$6,908.00 per month.</p> <p>*Salary reflects the increase effective 7/1/2017.</p> <p>The salaries used in the bulletin may not reflect all pay raises or any additional bonuses. You should verify the salary level(s) with the department personnel office before making any commitments.</p>
REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION	<p>It is your responsibility to make sure you meet the education and/or experience requirements stated on this announcement on the date you submit your application to the address above. Your signature on your State Application (STD. 678) indicates that you have read, understood, and possess the basic qualifications required.</p> <p>NOTE: All State Applications (STD. 678) must include: "to" and "from" dates (month/day/year); time base; and civil service class titles. State Application (STD. 678) received without this information will be rejected. Resumes will not be accepted in lieu of a completed State Application (STD. 678).</p>
POSITION DESCRIPTION	This is the entry and full journey level in the series. Under general supervision, incumbents perform complex technical investigations with a high degree of independence; may act in a lead capacity to direct or review the work of other Investigative Certified Public Accountants; provide technical support to legal counsel during litigation; provide expert testimony at administrative disciplinary proceedings; and do other related work.
POSITION INFORMATION	Positions exist statewide. State Applications (STD. 678) will not be accepted on a promotional basis. Career credits do not apply.

**MINIMUM
QUALIFICATIONS**

Education: Equivalent to graduation from college. **And**

License: Possession of an active California-issued Certified Public Accountant License, including satisfaction of the attest experience requirement and meet all continuing education requirements of the Board (80 hours per renewal period). **And**

Either I

Experience: Five years of experience in the California state service performing professional auditing or accounting duties, of which one year must be at a level of responsibility not less than that of an Accounting Administrator I (Specialist), or three years at a level of responsibility not less than that of an Associate Management Auditor, of which one year must have been performing highly complex and sensitive audits.

Or II

Three years of increasingly responsible, professional public accounting experience. Professional experience is defined as work performed for a public accounting firm after licensure as a Certified Public Accountant.

**EXAMINATION
INFORMATION**

Supplemental Application Questionnaire – Weighted 100%

This examination will consist of a Supplemental Application Questionnaire and is the sole component of the Investigative Certified Public Accountant examination. To obtain a position on the eligible list, a minimum score of 70% must be received.

**EXAMINATION
SCOPE**

Knowledge of:

1. Current professional accounting standards and pronouncements including Generally Accepted Auditing Standards, Generally Accepted Accounting Principles, Statement on Standards for Accounting and Review Services, Financial Accounting Standards Board, Governmental Accounting Standards Board, and Federal and State tax codes as applied to individual and commercial entities in a variety of industries.
2. Practice, policies, and procedures of certified public accounting firms, the Securities and Exchange Commission, and the Public Company Accounting Oversight Board.
3. Work paper techniques applicable to reviews, financial, compliance, operational, and management audits.
4. Review procedures used to assess the quality and scope of work performed by Certified Public Accountants on reviews and audits of government and commercial entities.
5. The California Accountancy Act, California Board of Accountancy rules and regulations, and standards of evidence promulgated by the Attorney Generals' Office.

Ability to:

6. Grasp technical audit, accounting, and professional practice issues and integrate them into comprehensive reports.
7. Discern the potential for real or perceived conflicts of interest.
8. Analyze data and situations accurately.
9. Draw conclusions and determine an effective course of action.
10. Communicate effectively.
11. Prepare clear, complete, concise reports.
12. Identify and gather pertinent evidence for legal proceedings.
13. Establish and maintain working relationships with others.
14. Testify before various forums.
15. Maintain the respect, credibility, and acceptance of the accounting profession in California.

**ELIGIBLE LIST
INFORMATION**

A departmental open eligible list will be established for the Department of Consumer Affairs. The list will be abolished 12 months after it is established unless the needs of the service and conditions of the list warrant a change in this period.

**VETERANS
PREFERENCE
POINTS**

Veterans' preference credit will be added to the final score of those competitors who are successful in this examination and who qualify for and have requested these points through California Department of Human Resources (CalHR). Veterans who have achieved permanent civil service status are not eligible to receive veterans' preference credit.

QUESTIONS

If you have any questions concerning this announcement, please contact Hazel Valencia at the Department of Consumer Affairs, Selection Services and Recruitment Unit, 1625 North Market Blvd, Suite N-321, Sacramento, CA 95834, (916) 574-8388.

TDD is a Telecommunications Device for the Deaf and is reachable only from phones equipped with a TDD Device.

From TDD Phones: 1-800-735-2929

From Voice Phones: 1-800-735-2922

GENERAL INFORMATION

The Department of Consumer Affairs reserves the right to revise the examination plan to better meet the needs of the service, if the circumstances under which this examination was planned, change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

It is the candidate's responsibility to contact the Department of Consumer Affairs, Selection Services and Recruitment Unit, at (916) 574-8370 three weeks after the final file date if he/she has not received a progress notice.

Examination Locations: Test locations are determined by the number of candidates and are limited or extended as conditions warrant.

Applications are available at www.jobs.ca.gov, local offices of the Employment Development Department and the Department of Consumer Affairs.

If you meet the requirements stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination will be rated and scored according to pre-determined rating criteria. All candidates who pass will be ranked according to their scores.

General Qualifications: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, investigation may be made of employment records and personal history, and fingerprinting may be required.

Employment Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) service-wide promotional, 5) departmental open, and 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on this bulletin.

Veterans' Preference: Effective January 1, 2014, in accordance with Government Codes 18973.1 and 18973.5, Veterans' Preference will be awarded as follows: 1) Any veteran, widow or widower of a veteran, or spouse of a 100 percent disabled veteran, who achieves a passing score in an entrance examination, shall be ranked in the top rank of the resulting eligibility list. Any veteran who has been dishonorably discharged or released is not eligible for Veterans' Preference. 2) An entrance examination is defined, under the law, as any open competitive examination. And 3) Veterans' Preference is not granted once a person achieves permanent civil service status.

Veteran status is verified by the California Department of Human Resources (CalHR). Directions to apply for Veterans' Preference are on the Veterans' Preference Application (Std. Form 1093), which is available at <http://jobs.ca.gov/Job/VeteransInformation>, and the Department of Veterans Affairs.

High School Equivalence: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways; 1) passing the General Education Development (GED) Test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the competitor is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

Career Credits: In Open, Non-Promotional examinations, Career Credits are granted to: 1) State employees with permanent civil service status, 2) full-time employees of the State who are exempt from State civil service pursuant to the provisions of Section 4 of Article VII of the California Constitution, and who meet all qualification requirements specified by the Board and have 12 consecutive months of service in an exempt position, and 3) individuals who have served one full year in, or are graduates of, the California Conservation Corps (eligibility shall expire 24 months after graduation from the California Conservation Corps). Three points are added to the final test score of those candidates who meet the above criteria, and who are successful, in the examination.

ACKNOWLEDGEMENT FORM

INVESTIGATIVE CERTIFIED PUBLIC ACCOUNTANT DEPARTMENT OF CONSUMER AFFAIRS SUPPLEMENTAL APPLICATION QUESTIONNAIRE
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Name: _____ Phone: (Home/Cell) _____

Address: _____ (Work) _____

_____ CPA #: _____

Completion of this form is a necessary part of the selection process and must be submitted **along** with the State Application (STD. 678) to:

Department of Consumer Affairs,
Selection Services Unit, Attn: H. Valencia
1625 North Market Blvd., Suite N-321
Sacramento, CA 95834

Candidates who do not complete the Supplemental Application Questionnaire will be eliminated from the Selection process.

The purpose of this supplemental application is to obtain enough job-related information to determine the qualified competitors.

Be sure to answer all questions completely and accurately. Omitted information cannot be considered or assumed. All experience noted must be verifiable with the contact information noted on the Supplemental Application.

I certify and acknowledge that the information provided is accurate and complete to the best of my knowledge. I understand that any falsification may cancel any terms, conditions, or privileges of employment.

Printed Name

Signature

Date Signed

DEPARTMENT OF CONSUMER AFFAIRS
INVESTIGATIVE CERTIFIED PUBLIC ACCOUNTANT
SUPPLEMENTAL APPLICATION QUESTIONNAIRE

PART I

EXPERIENCE

Use the code number(s) below (1, 2, 3, 4, 5) from this form to indicate where your experience was acquired when completing each item in Part III.

1. Employer Name: _____

Address: _____

Phone number: _____

Supervisor who can verify information: _____

2. Employer Name: _____

Address: _____

Phone number: _____

Supervisor who can verify information: _____

3. Employer Name: _____

Address: _____

Phone number: _____

Supervisor who can verify information: _____

4. Employer Name: _____

Address: _____

Phone number: _____

Supervisor who can verify information: _____

5. Employer Name: _____

Address: _____

Phone number: _____

Supervisor who can verify information: _____

PART II

MINIMUM QUALIFICATIONS (Check the appropriate experience that qualifies you for the exam)

Investigative Certified Public Accountant

Education: Equivalent to graduation from college **AND**

License: Possession of an active California-issued Certified Public Accountant License, including satisfaction of the attest experience requirement and meet all continuing education requirements of the Board (80 hours per renewal period) **AND**

Either I

☐ **Experience:** Five years of experience in the California state service performing professional auditing or accounting duties, of which one year must be at a level of responsibility not less than that of an Accounting Administrator I (Specialist), or three years at a level of responsibility not less than that of an Associate Management Auditor, of which one year must have been performing highly complex and sensitive audits.

Or II

☐ **Experience:** Three years of increasingly responsible professional public accounting experience. (Professional experience is defined as work performed for a public accounting firm after licensure as a Certified Public Accountant.)

PART III

PLACE A CHECK MARK NEXT TO NUMBER OF YEARS OF EXPERIENCE. PLACE THE CODE NUMBER(S) FROM PART I ON THE CODE LINE PROVIDED.

Provide the number of year(s) experience performing the following:

A. Auditing commercial/nonprofit entities

1 - 2 years _____
3 – 5 years _____
6 or more years _____

Code: _____

Use the codes (1, 2, 3, 4, 5) from Part I to indicate where your experience was acquired.

B. Auditing governmental entities

1 - 2 years _____
3 – 5 years _____
6 or more years _____

Code: _____

Use the codes (1, 2, 3, 4, 5) from Part I to indicate where your experience was acquired.

C. Performing accounting services

1 - 2 years _____
3 – 5 years _____
6 or more years _____

Code: _____

Use the codes (1, 2, 3, 4, 5) from Part I to indicate where your experience was acquired.

D. Performing tax services

1 - 2 years _____
3 – 5 years _____
6 or more years _____

Code: _____

Use the codes (1, 2, 3, 4, 5) from Part I to indicate where your experience was acquired.